

Exhibit "D"

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: APR 03 2006

Employer Identification Number:
31-1717156

DLN:
17053028738006

Contact Person:
GREGORY S PAJDA ID# 31533

Contact Telephone Number:
(877) 829-5500

Public Charity Status:
170(b)(1)(A)(vi)

BEARMAN GOLDEN GARDENS INC
PO BOX 161282
MEMPHIS, TN 38186-0000

Dear Applicant:

Our letter dated July 2000, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity, rather than as a private foundation, during an advance ruling period.

Based on the information you submitted, you are classified as a public charity under the Code section listed in the heading of this letter. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at www.irs.gov.

If you have general questions about exempt organizations, please call our toll-free number shown in the heading.

Please keep this letter in your permanent records.

Sincerely yours,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

APR - 6 2006

Exhibit E

BEARMAN-GOLDEN GARDENS SENIOR APARTMENTS BOARD OF DIRECTORS

Board Members:

Attorney Edward Bearman
Branson & Bearman law Firm
780 Ridge Lake Drive, Suite #202
Memphis, TN 38120
Office: 682-3450
Res: 683-6181
Fax: 682-3590
Email: ebearman@jglawfirm.com

Cheryl Bingham
Director, Special Events
Southwest Tennessee Community College
2249 Easton Drive
Cordova, TN 38016
Res: 381-2689
Office: 333-4504
Fax: 333-4037
Email: cbingham@southwest.tn.edu

Mrs. Marsha J. Burt
Owner, Strange Cargo Shop
856 Harbor Isle Circle East
Memphis, TN 38103
Office: 525-1516 or 526-5047
Res: 528-1970
Fax: 527-7762
Res. Fax: 577-0987
Email: mjburt@bellsouth.net

Attorney Lee Harris
Assistant Professor
University of Memphis
207 Law School
3715 Central Avenue
Memphis, TN 38152
Office: 687-1393
Fax: 687-5210
Res: 523-5637
Email: laharris@memphis.edu

Exhibit "E"

**BEARMAN-GOLDEN GARDENS SENIOR APARTMENTS
BOARD OF DIRECTORS**

Ms. Cindy Reaves
Partner (Engineering/Planning -SR Consulting)
5909 Shelby Oaks Drive, Suite 200
Memphis, TN 38134
Office: 371-0150
Res: 758-8833
Email: cindy@srce-memphis.com

Mrs. Hollye Shotwell
Exemplary Educator (Memphis City Schools)
7349 Hunters Tree Drive
Memphis, TN 38125
Res: 756-0966
Res. Fax: 757-2047
Email: hhsshotw@comcast.net

Pamela Webster
Owner, Pinnacle Escrow, LLC
7523 Hedgington Drive
Memphis, TN 38125
Res: 756-5018
Office: 373-4903
Fax: 383-7368
Email: pwebster1209@bellsouth.net

Exhibit "E"

**BEARMAN-GOLDEN GARDENS SENIOR APARTMENTS
BOARD OF DIRECTORS**

**Officers/Executive
Committee**

Marsha J. Burt – President
Lec Harris – Vice President
Cindy Reaves – Treasurer
Hollye M. Shotwell - Secretary

Staff Members

Susan M. Mills
Chief Executive Officer
7546 Starfire Cove
Memphis, TN 38125
Office: 785-6790
Res: 757-3737
Cell: 289-8931
Fax: 789-8351
Email: smmills@bellsouth.net

Eunicestein Johnson
Chief Operations Officer
4794 Roswell Drive
Memphis, TN 38141
Office: 785-6790
Res: 368-5543
Cell: 289-8929
Fax: 789-8351
Email: ewj@bellsouth.net